



**Bill Postmus**  
Assessor

### **Mission Statement**

*The Assessor's Office performs the state mandated function to:*

- Locate, describe, and identify ownership of all property within the county.*
- Establish a taxable value for all property subject to taxation.*
- List all taxable value on the assessment roll.*
- Apply all legal exemptions.*
- Protect the rights of taxpayers.*

*Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government for the people.*

### **GOALS**

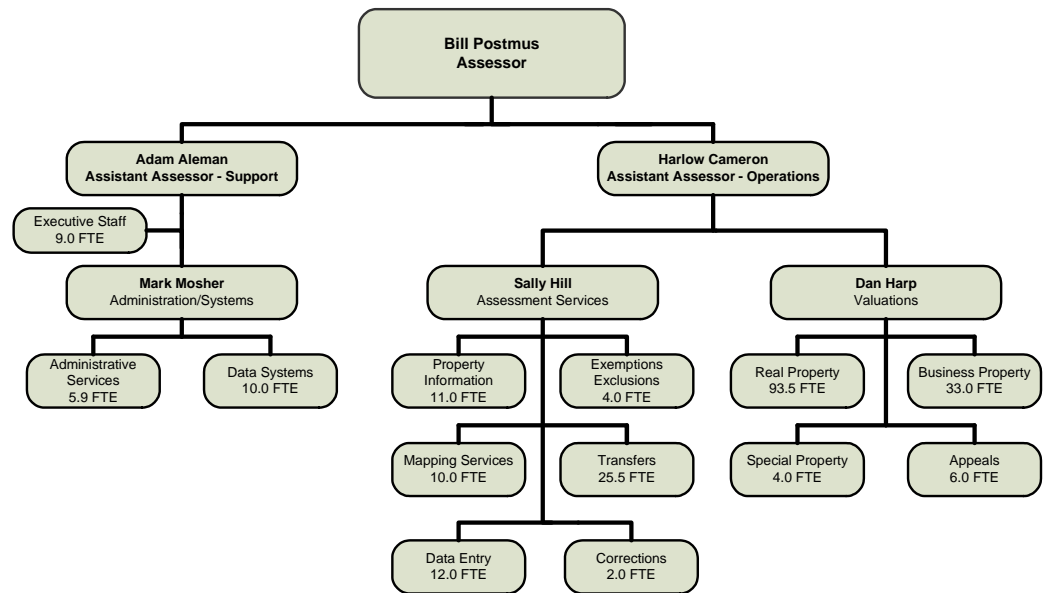
**PUBLISH THE ANNUAL ASSESSMENT ROLL  
TIMELY/ACCURATELY**

**MAKE PROPERTY VALUATION  
INFORMATION ACCESSIBLE AND  
UNDERSTANDABLE**

**ENHANCE  
OPERATIONAL EFFICIENCY AND  
PRODUCTIVITY**

## **ASSESSOR**

### **ORGANIZATIONAL CHART**



### **DESCRIPTION OF MAJOR SERVICES**

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 770,000 parcels of real property, 45,000 business property accounts and 35,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

### **2007-08 SUMMARY OF BUDGET UNITS**

	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
<b>General Fund</b>					
Assessor	18,354,905	1,385,000	16,969,905		203.5
Total General Fund	18,354,905	1,385,000	16,969,905		203.5
<b>Special Revenue Funds</b>					
State/County Property Tax Admin Program	2,628,254	2,322,858		305,396	28.4
Total Special Revenue Funds	2,628,254	2,322,858		305,396	28.4
<b>Total - All Funds</b>	<b>20,983,159</b>	<b>3,707,858</b>	<b>16,969,905</b>	<b>305,396</b>	<b>231.9</b>

## GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

### GOAL 1: PUBLISH THE ANNUAL ASSESSMENT ROLL TIMELY AND ACCURATELY BY ASSURING QUALITY CONTROL AND STANDARDIZATION

*Objective A: Identify and properly value all taxable property.*

*Objective B: Perform periodic and rotating accuracy checks on the processing of changes of ownership.*

*Objective C: Perform non-mandatory audits to assure businesses are reporting accurately and as required by law.*

MEASUREMENT	2005-06 Actual	2006-07 Actual	2007-08 Target	2007-08 Estimate	2008-09 Target
1A. State Board of Equalization quality control rating.	N/A	99.56%	>95% accuracy	>95% accuracy	>95% accuracy
1B. Review a sample of 500 change of ownership events annually for accuracy.	N/A	94%	95% accuracy	95% accuracy	95% accuracy
1C. Percentage increase of non-mandatory audits performed annually (number of audits)	N/A	24% (42)	15%	43% (60)	25%

#### Status

Government Code Sections 15640 and 15642 define that the State Board of Equalization shall perform assessment practice surveys for each California county and define the scope of the surveys. Revenue and Taxation Code Section 75.60 indicates that minimum assessment levels are needed for the county to be eligible to recover costs associated with administering supplemental assessments and that the county must obtain at least 95% of the assessment level as determined by the Board's most recent survey. Surveys are conducted every 4 years and the next one is scheduled for 2008.

With the acquisition of the new Title Transfer Technician II position in November 2007, random surveys of property change of ownership events are being performed and the results evaluated for accuracy. A 95% accuracy rate was projected for 2006-07 and 94% was achieved. It is anticipated that a 95% accuracy target can be achieved by corrective action taken based on information gathered from the surveys.

Non-mandatory audits help assure compliance with personal property reporting guidelines and are recommended by the State Board of Equalization Assessment Practices surveys. In 2006-07, 42 of these audits were completed (24% increase over 2005-06) surpassing the target of a 15% increase. It is anticipated that 60 audits will be completed in 2007-08 and 75 in 2008-09.

### GOAL 2: MAKE PROPERTY VALUATION INFORMATION MORE ACCESSIBLE AND EASIER TO UNDERSTAND

*Objective A: Enhance the Assessor's Internet website.*

*Objective B: Increase the amount of Spanish materials available.*

*Objective C: Improve the Assessor's phone system.*

#### 2006-07 ACCOMPLISHMENTS

- ❖ Reduced taxpayer wait time when calling for property information
- ❖ Continued development of Assessor website
- ❖ Implemented use of automated sales program
- ❖ Reduced lag time of Transfers and Mapping production
- ❖ Further enhanced the capabilities of Assessor Workflow System
- ❖ Increased supplemental roll extractions
- ❖ Established the Office of the Taxpayer Advocate

MEASUREMENT	2005-06 Actual	2006-07 Actual	2007-08 Target	2007-08 Estimate	2008-09 Target
2A. Percentage of "yes" responses in satisfaction survey.	N/A	42%	80%	60%	70%
2B. Number of Spanish materials available.	N/A	0	4	4	4
2C. Percentage decrease of callers who receive a busy signal (400 callers or less in 2006-07).	N/A	43%	10%	88%	>95% (goal achieved)

#### Status

Visitors to the Assessor's website are asked: "Did you find the information you were looking for? Yes or No." And, "If not, what information were you looking for?" Based on responses to the survey, future improvements will be made to the website. In 2006-07, a 70% satisfaction rate was estimated and only a 46% rate was achieved. In 2007-08, the target satisfaction rate was set at 80% and it is anticipated that only a 60% rate will be achieved due to a more realistic expectation of public response.

The number of Spanish-speaking property owners has increased in recent years. To assist these taxpayers in understanding the assessment process, forms and instructional materials must be translated into Spanish. Failure to translate materials will require staff to verbally explain each program or leave taxpayers with an incomplete understanding of these assessment issues. In 2006-07, no instructional materials were translated and the target of 2 was not achieved due to the inability to dedicate staff to this task. In 2007-08, the inability to dedicate staff continues and therefore the Assessor has put forth a policy item to outsource the translation. There are 343 forms and 50 web pages yet to be translated. It is anticipated that no additional forms or web pages will be translated in 2008-09 without additional staff. However, if Policy Item #8 in the Requests For Additional General Fund Financing section is approved, a contractor will perform the translation project, and it is anticipated that 100% of the forms and/or web pages will be translated in 2008-09.

Past surveys of wait times for callers to the Assessor's Office property information lines revealed that callers must sometimes wait unacceptable periods to speak to a staff member. The current Automated Call Distribution phone system assists callers by routing them to appropriate staff members. Adequate staff must then be available to assist callers. To decrease the amount of time callers must wait, two additional Office Assistant positions were added in 2006-07. Further, the acquisition of an enhanced phone monitoring system, approved for 2007-08, will provide the data needed to make assessments for future improvements. Additional improvement is expected with the Assessor's new internet website, an alternate source of information, in 2007-08 and into 2008-09.

### GOAL 3: ENHANCE OPERATIONAL EFFICIENCY AND PRODUCTIVITY BY IMPLEMENTING NEW TECHNOLOGY, POLICIES AND PROCEDURES

*Objective A: Perform system reengineering.*

*Objective B: Maintain current systems.*

MEASUREMENT	2005-06 Actual	2006-07 Actual	2007-08 Target	2007-08 Estimate	2008-09 Target
3A. Number of system reengineering tasks completed. (3 tasks in 2006-07) (There is no set number of tasks to complete. The goal is to try and find ways to improve the old ways of doing business for continuous process improvement.)	N/A	3	6	6	5
3B. Percentage of functionality/availability of systems – defined as available user time per employee (2088 hours).	N/A	>95%	>95%	>95%	>95%

#### Status

System reengineering is the review for efficiency and the opportunity for improvement of current automated and manual processes such as converting building record images to electronic format. As workload constantly increases, processes are reviewed to eliminate inefficiencies. In 2006-07, three tasks were projected for completion, and all were achieved. In 2007-08, six tasks are targeted for completion.

The Assessor's Property Information Management System, Transfers Workflow, AES, APEX and GIS systems are in constant use and are updated by Assessor staff. If these automated systems are unavailable, roll processing and public assistance cannot occur. System hardware must be maintained and upgraded to assure that Assessor systems are

available no less than 95% of the time. The current uptime for systems is 95%, the Assessor's office strives to have greater than 95% functionality/availability of all systems. As computer hardware ages, it must be replaced to maintain productivity. A typical replacement schedule is every 3–5 years. In 2006-07, the estimate of >95% system availability was achieved and is expected to continue in 2007-08.

### APPROVED ADDITIONAL GENERAL FUND FINANCING (POLICY ITEMS)

Brief Description of Policy Item	Budgeted Staffing	Appropriation	Dept. Revenue	Local Cost
<b>2006-07</b>				
1. Add 5.0 positions and reclassify 1.0 to increase public service (ongoing funding).	5.0	257,757	-	257,757
2. Add 15.0 positions to minimize workload backlog and delays in valuation (ongoing funding).	15.0	1,045,950	-	1,045,950
3. Add 4.0 positions to increase transfers quality (ongoing funding).	4.0	162,315	-	162,315
4. Reclassification of critical staff for drawing/redrawing building plans/records (ongoing funding).	-	8,800	-	8,800
5. Add 1.0 position to assist in reengineering processes (ongoing funding).	1.0	104,378	-	104,378
6. Add 2.0 positions to increase public outreach (ongoing funding).	2.0	154,500	-	154,500
7. Add 1.0 position to coordinate facility/safety projects (ongoing funding).	1.0	79,000	-	79,000
<b>2007-08</b>				
1. Add 1.0 position for internet website translation and maintenance (ongoing funding).	1.0	87,000	-	87,000

MEASUREMENT	2005-06 Actual	2006-07 Actual	2007-08 Target	2007-08 Estimate	2008-09 Target
<b>2006-07</b>					
P1. Percentage decrease in taxpayer wait time.	N/A	N/A	6%	6%	N/A
P2. Percentage decrease of backlog of appraisal units (Backlog 6084 in 2006-07, 8603 in 2007-08).	N/A	-39%	15%	15%	15%
P3. Maintain transfers accuracy rate of 95% or greater (200,000 documents in 2006-07).	N/A	94%	96%	95%	95%
P4. Maintain mapping accuracy rate of 95% or greater (95%, 2007-08).	N/A	95%	96%	95%	95%
P5. Number of system reengineering tasks completed	N/A	5	9	9	9
P6. Percentage increase in public outreach.	N/A	N/A	70%	70%	N/A
P7. Percentage of adverse work environment conditions reviewed.	N/A	100%	100%	100%	100%
<b>2007-08</b>					
P1. Number of web forms translated.	N/A	N/A	24	10	24

#### Status

In January 2007, two additional Office Assistant III positions were filled in Property Information. These individuals are now trained and have successfully reduced the number of taxpayers who receive busy signals.

The increase in appraisal backlog is due to an unanticipated increase in Prop 8 reviews. The department hired 10 new Appraisers, however, they were in training and not at full production speed which caused an increase in backlog.

Improved quality has been realized in the processing of certain transfer transactions including legal entity exclusions.

Improved quality has been realized in the area of certain mapping transactions including parcel cuts.

In order to increase the organizational efficiency of the office, several process re-engineering projects have been initiated by the Assessor. During 2006-07, 5 projects were completed. The process of looking at operational workflow will continue and new methodologies will be implemented as required.

The identification of adverse work environment issues has begun. The need for ergonomic work stations has been identified and stations have been modified. In addition, unsafe stairwell conditions have been identified and rectified.

In 2007-08, the Board approved the addition of a Business Systems Analyst II position to assist in the development and maintenance of web pages and translation into Spanish. Due to the difficulty in hiring an individual versed in web and Spanish translation within this job classification, no progress has been made relative to this task. For this reason, the expected number of pages for 2007-08 has been reduced.

The combination of the new staff and phone monitoring capabilities will assure that the goals previously achieved are maintained.

## 2008-09 REQUESTS FOR ADDITIONAL GENERAL FUND FINANCING (POLICY ITEMS), INCLUDING NEW CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS, OR BUSINESS PROCESS IMPROVEMENT (BPI) RESERVE FUNDS

Brief Description of Policy Item, CIP, or BPI reserve funds request		Budgeted Staffing	Appropriation	Dept. Revenue	Local Cost
1.	Equipment refresh. (Policy Item ongoing funding)	-	200,000	-	200,000
Equipment Refresh - The efficient operation of the Assessor's office is dependant on the availability of computer systems. Historically, replacement of these tools has been based on failure or as funds are "found". Since the Assessor is a critical part of the property tax cycle, it is important to be pro-active in the maintenance of equipment on a 3 year replenishment cycle.					
2.	Procure emergency equipment to prepare for future disasters. (Policy Item one-time funding)	-	100,000	-	100,000
During the Green Valley and Slide fires of 2007, needs were identified for the following devices to provide data accurately and expeditiously: 10 emergency radios, 3 satellite phones, 18 Nomex fire suits, wireless cards, laser printer.					
3.	Procure GPS devices to assist with property identification during emergencies/disasters (Policy Item one-time funding)	-	25,000	-	25,000
These devices will assist appraisers in locating and identifying properties in remote and difficult terrain in their duties preparing the assessment roll and damaged property identification.					
4.	Relocate computer server room. (CIP one-time funding)	-	90,000	-	90,000
The current server room is over capacity for proper airflow and temperature management. In the summertime, temperatures in the room rise to critical levels despite the installation of additional air conditioners. Relocating this room is necessary to assure system reliability during emergencies/disasters. There is also a need to expand the system with additional servers.					
5.	Add 1.0 Programmer Analyst II to develop and maintain Assessor map GIS application. (Policy Item ongoing funding)	1.0	86,380	-	86,380
Funding of a Programmer Analyst II position will allow the department to establish new Geographic Information Systems (GIS) applications to improve operational efficiency and create new tools to allow the public the ability to directly access Assessor information such as maps.					
6.	Procure ergonomic workstations. (Policy Item one-time funding)	-	227,500	-	227,500
The workstations in the San Bernardino district office and the Mapping division consist of 1940's era metal desks and side tables. Modern ergonomic workstations are necessary to mitigate the potential risk to employees. This request was included in CIP 06-166 however, based on the current estimates, the original amount will not cover the replacement of all workstations. This request would supplement the previous amount and allow the Assessor to complete the project.					
7.	Hire consultant to translate Assessor forms and web pages. (Policy Item one-time funding)	-	90,000	-	90,000
The number of Spanish-speaking property owners has increased in recent years. To assist them in understanding the assessment process, forms, instructional materials and the Assessor website must be translated into Spanish.					

MEASUREMENT	2005-06 Actual	2006-07 Actual	2007-08 Target	2007-08 Estimate	2008-09 Target
P1. Percentage of equipment replaced.					33%
P2. Percentage reduction in staff time to accurately identify damaged parcels.					95%
P3. Percentage of properties accurately identified.					95%
P4. Percentage completion of West End office consolidation.					100%
P5. Percentage completion of server room relocation.					100%
P6. Number of GIS applications developed.					3
P7. Percentage of non-ergonomic workstations replaced.					100%
P8. Percentage of forms and web pages translated.					100%

## 2008-09 PROPOSED FEE ADJUSTMENTS

DESCRIPTION OF FEE REQUEST	SERVICE IMPACTS
<ol style="list-style-type: none"> <li>1. Reassessment exclusion for registered domestic partners. Recent changes in the law allow for the exclusion from reappraisal of property on transfer of ownership between registered domestic partners. The law also allows a fee to be charged for the processing of the application. The Assessor currently charges for several exclusions types. The associated fees for these types are being consolidated into a single category in order to simple the fee structure. Periodically the Assessor staff is requested to provide property data analysis. The fee for this service is based on the salaries of the various classes of staff who perform the analysis. The fee has been adjusted to reflect MOU increases. Additionally, it was expanded to include staff costs associated with depositions and subpoenas.</li> </ol>	<p>No impact to current services - small increase in general fund revenue.</p>

If there are questions about this business plan, please contact Mark Mosher, Administrative Manager, at (909) 387-6584.